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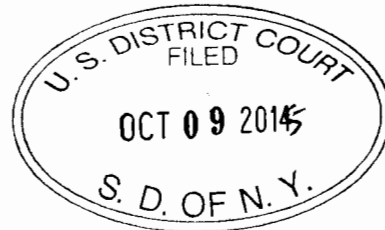
ORIGINAL

Approved: Rebekah Donaleski

REBEKAH DONALESKI

Assistant United States Attorney

Before: THE HONORABLE HENRY B. PITMAN  
 United States Magistrate Judge  
 Southern District of New York



DOC # \_\_\_\_\_

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 UNITED STATES OF AMERICA :: SEALED COMPLAINT

- v. - :

: Violations of 18 U.S.C.  
 : §§ 641, 1028A, and 2

NISAR SAHI, :

a/k/a "Muhammed Sarwar," :

a/k/a "Aijaz Ahmed," :

a/k/a "Mohammad Chaudhry," :

a/k/a "Rajeev Dutta," :

a/k/a "Muhammad Ali," :

Defendant. :

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 SOUTHERN DISTRICT OF NEW YORK, ss.:

BARBARA RENKEN, being duly sworn, deposes and says that she is a Special Agent with the Internal Revenue Service-Criminal Investigation (the "IRS-CI"), and charges as follows:

COUNT ONE

(Theft of Government Funds)

1. From at least in or about January 2011 up to and including at least in or about August 2015, in the Southern District of New York and elsewhere, NISAR SAHI, a/k/a "Muhammed Sarwar," a/k/a "Aijaz Ahmed," a/k/a "Mohammad Chaudhry," a/k/a "Rajeev Dutta," a/k/a "Muhammad Ali," the defendant, did embezzle, steal, purloin, and knowingly convert to his own use and the use of another, and without authority, did sell, convey, and dispose of a record, voucher, money, and thing of value of the United States and a department and agency thereof exceeding \$1,000, and would and did receive, conceal and retain the same with intent to convert it to his use or gain, knowing it to have been embezzled, stolen, purloined, or converted, to wit, SAHI caused to be filed fraudulent tax returns, and caused to be deposited fraudulently issued United States Treasury tax refunds

which did not belong to him into bank accounts controlled by him.

(Title 18, United States Code, Sections 641 and 2.)

COUNT TWO  
(Aggravated Identity Theft)

2. From at least in or about January 2011 up to and including at least in or about August 2015, in the Southern District of New York and elsewhere, NISAR SAHI, a/k/a "Muhammed Sarwar," a/k/a "Aijaz Ahmed," a/k/a "Mohammad Chaudhry," a/k/a "Rajeev Dutta," a/k/a "Muhammad Ali," the defendant, knowingly did transfer, possess, or use, without lawful authority, a means of identification of another person, during and in relation to a felony violation enumerated in Section 1028A(c), to wit, SAHI used the names and personal identifying information, including Social Security Numbers, of other persons during and in relation to the offense charged in Count One of the Complaint.

(Title 18, United States Code, Sections 1028A(a)(1) and 2.)

The bases for my knowledge and for the foregoing charges are, in part, as follows:

3. I am currently employed as a Special Agent with the IRS, and have participated in the investigation of this case. This affidavit is based upon my personal knowledge, my review of documents and other evidence, and my conversations with other law enforcement officers and individuals. Because this affidavit is being submitted for the limited purpose of establishing probable cause, it does not include all the facts that I have learned during the course of my investigation. Where the contents of documents and the actions and statements of others are reported herein, they are reported in substance and in part, except where otherwise indicated.

**Background of the Investigation**

4. An IRS Form W-2 is a wage and tax statement issued by employers to individual taxpayers. IRS Form 1040 is an individual income tax return that is filed with the IRS. Individual taxpayers who are issued Form W-2's by their employers are required to submit those Form W-2's along with their Form 1040 tax returns. The IRS will then issue a tax refund to that taxpayer, based on the information contained in the Form 1040, and in part, on the information contained in the Form W-2.

5. Since in or about 2014, the IRS has been investigating a fraudulent scheme based in Brooklyn, New York to steal Government funds through the filing of individual tax returns. Specifically, the scheme involves filing individual tax returns from common locations in Brooklyn, using the names and identifying information of real persons, but attaching fraudulent Form W-2's in connection with those tax returns. The tax returns list a single, common home address for each individual taxpayer. Fraudulent tax returns claiming more than \$803,995 in tax refunds have been filed as part of this scheme, and more than \$457,471 in tax refunds have been issued by the IRS as a direct result of this scheme.

#### **Filing of the Fraudulent Individual Tax Returns**

6. Based on my review of IRS documents and records, my conversations with other IRS employees, and my review of IRS records reflecting the internet protocol ("IP") addresses from which tax returns have been filed with the IRS, I have learned, among other things, the following:

a. For tax year 2011, IRS Form 1040 individual tax returns pertaining to approximately 18 individuals, including, among others, "Mohammad Sarwar," "Rajeev Dutta," and "Aijaz Ahmed" (the "2011 Returns"), were filed using those individuals' true names and social security numbers. However, the 2011 Returns included a single, common home address for each taxpayer, 2414 65th Street, Apt. 40, Brooklyn, New York (the "65th Street Address"), and were each filed from only three common IP addresses. The 2011 Returns claimed approximately \$144,962 in tax refunds, and approximately \$112,441 in tax refunds were issued by the IRS.

b. For tax year 2012, IRS Form 1040 individual tax returns pertaining to approximately 22 individuals, including, among others, "Mohammad Sarwar," "Rajeev Dutta," and "Mohammad Chaudhry" (the "2012 Returns"), were filed using those individuals' true names and social security numbers. However, all but one of the 2012 Returns included a single, common home address for each taxpayer, the 65th Street Address, and were filed from only three common IP addresses.<sup>1</sup> The 2012 Returns

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<sup>1</sup> The 2012 Returns included Form W-2's that purported to be issued by, among other businesses, Times Square Florist, Inc., with an address listed in Manhattan, and Aztec Metal Maintenance, Corp., with an address listed in the Bronx. However, based on my review of IRS records and my participation

claimed approximately \$232,384 in tax refunds, and approximately \$133,125 in tax refunds were issued by the IRS.

c. For tax year 2013, IRS Form 1040 individual tax returns pertaining to approximately 26 individuals, including, among others, "Aijaz Ahmed," "Mohammad Chaudhry," and "Rajeev Dutta" (the "2013 Returns"), were filed using those individuals' true names and social security numbers. However, the 2013 Returns included a single, common home address for each taxpayer, the 65th Street Address, and all of the 2013 Returns were filed from the same IP address.<sup>2</sup> The 2013 Returns claimed approximately \$189,860 in tax refunds, and approximately \$88,461 in tax refunds were issued by the IRS.

d. For tax year 2014, IRS Form 1040 individual tax returns pertaining to approximately 25 individuals, including, among others, "Aijaz Ahmed," "Mohammad Chaudhry," and "Rajeev Dutta" (the "2014 Returns"), were filed using those individuals' true names and social security numbers. However, the 2014 Returns included a single, common home address for each taxpayer, the 65th Street Address, and all of the 2014 Returns were filed from the same IP address.<sup>3</sup> The 2014 Returns claimed approximately \$236,789 in tax refunds, and approximately \$122,444 in tax refunds were issued by the IRS.

#### **Determining the Form W-2's Were Fraudulent**

7. Based on my review of IRS documents and records, my conversations with other IRS employees, and my and other law

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in the investigation, I have learned, among other things, that neither business was in operation during tax year 2012.

<sup>2</sup> Based, among other things, on my review of Cablevision account records, I have learned that the IP address used to file the 2013 Returns was assigned at that time to a Cablevision account (the "Cablevision Account") registered in the name of "Aijaz Ahmed," located at 77 Bay Seventh Street, Apartment 2, Brooklyn, New York (the "Brooklyn Address").

<sup>3</sup> Based, among other things, on my review of Cablevision account records, I have learned that the IP address used to file the 2014 Returns was assigned at that time to the Cablevision Account, located at the Brooklyn Address. Based on my training and experience, and my conversations with representatives of Cablevision, I understand that the particular IP address assigned to a customer by a company such as Cablevision may change over time.



enforcement officers' conversations with business owners, I have learned, among other things, the following:

a. Each of the Form W-2's (the "Fraudulent Form W-2's") associated with the 2011 Returns, 2012 Returns, 2013 Returns, and 2014 Returns, which appeared to be issued by various business (collectively, the "Businesses") contained indicia of fraud.

b. The vast majority of the Businesses were no longer in operation for the tax years at issue.

c. For the Businesses that were in operation for the tax years at issue, representatives of those Businesses confirmed that the Businesses had not issued the Fraudulent Form W-2's, and had not employed the individual to whom the Fraudulent Form W-2's purported to have been issued.

### Identifying the Defendant

#### Common Addresses Listed on the Tax Returns

8. Based on my participation in the investigation, and my review of business records and records maintained within other law enforcement databases, I have learned, among other things, the following:

a. The 65th Street Address is a post office box at New York Mailbox Center, Inc. ("NYM"), held in the name of "Aijaz Ahmed." A Massachusetts driver's license issued to "Aijaz Ahmed" was provided to open the post office box account at NYM (the "Ahmed License").

b. Based on my conversations with employees of NYM in or about October 2014, I learned that the same male individual comes to NYM every week to pick up mail at the 65th Street Address. Employees identified the photograph contained in the Ahmed License as that male individual.

c. The driver's license number listed on the Ahmed License is not a valid number, and the Ahmed License was not issued by the Massachusetts Department of Motor Vehicles ("DMV").

d. However, the photograph contained in the Ahmed License is a legitimate photograph that pertains to a license that was issued by the Massachusetts DMV, to NISAR SAHI, a/k/a "Muhammed Sarwar," a/k/a "Aijaz Ahmed," a/k/a "Mohammad

Chaudhry," a/k/a "Rajeev Dutta," a/k/a "Muhammad Ali," the defendant (the "SAHI License").

e. Massachusetts DMV records associated with the SAHI License reflect a residence address in Boston, Massachusetts, but a mailing address of the Brooklyn Address.

#### Common Bank Accounts

9. Based on my review of IRS and bank records, I have learned, among other things, the following:

a. Several of the tax refunds issued to the 2011 Individuals, including "Mohammad Sarwar," were deposited directly into a bank account held at Bank of America (the "BOA Account").

b. The BOA Account was opened online, through the Bank of America website, in or about January 2011. Neither identification nor a signature was presented in order to open the account. The BOA Account was held in the name of "Aijaz Ahmed." The mailing address associated with the BOA Account is the Brooklyn Address.

c. In or about November 2011, funds from the BOA Account were used to pay the bills associated with the Cablevision Account.

d. In or about December 2011, funds from the Ahmed BOA Account were used to pay NYM in order to maintain the 65th Street Address.

e. In or about December 2011, funds from the BOA Account were used to pay the bills associated with American Express, Citicard, Credit One, HSBC, and Discover credit card accounts, all held in the name of NISAR SAHI, a/k/a "Muhammed Sarwar," a/k/a "Aijaz Ahmed," a/k/a "Mohammad Chaudhry," a/k/a "Rajeev Dutta," a/k/a "Muhammad Ali," the defendant.

f. Several of the tax refunds issued to the 2014 Individuals, including "Mohammad Chaudhry" and "Mohammed Ali," were deposited into a bank account held at Scottrade (the "Scottrade Account"). The Scottrade Account was opened in or about May 2014. Neither identification nor a signature was presented in order to open the account. The Scottrade Account was held in the names of "Mohammad Chaudhry" and "Rajeev Dutta." The mailing address associated with the Scottrade Account is the Brooklyn Address.

g. Between in or about April 2015 and July 2015, the Scottrade Account was accessed on various occasions via ATM withdrawals at branches of Capital One Bank, Chase Bank, and TD Bank in Brooklyn. Surveillance footage from those ATM withdrawals revealed that the individual making those ATM withdrawals was SAHI.

h. The Scottrade Account was accessed online by the same IP address as was used to file the 2014 Returns, referenced in Paragraph 6(d), above, and is associated with the Cablevision Account, and registered to the Brooklyn Address.

Surveillance Confirms the Defendant's  
Connection to the Brooklyn Address

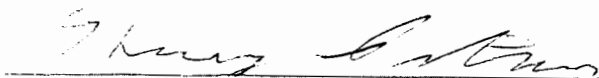
10. In or about May 2015, I and other agents conducted surveillance of the Brooklyn Address. During the course of the surveillance, on at least two separate occasions, I and other agents observed NISAR SAHI, a/k/a "Muhammed Sarwar," a/k/a "Aijaz Ahmed," a/k/a "Mohammad Chaudhry," a/k/a "Rajeev Dutta," a/k/a "Muhammad Ali," the defendant, entering or exiting the Brooklyn Address.

WHEREFORE, I respectfully request that a warrant be issued for the arrest of NISAR SAHI, a/k/a "Muhammed Sarwar," a/k/a "Aijaz Ahmed," a/k/a "Mohammad Chaudhry," a/k/a "Rajeev Dutta," a/k/a "Muhammad Ali," the defendant, and that he be arrested and imprisoned or bailed, as the case may be.



BARBARA RENKEN  
Special Agent  
Internal Revenue Service

Sworn to before me this  
9th day of October, 2015



THE HONORABLE HENRY B. PITMAN  
United States Magistrate Judge  
Southern District of New York